

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.1475 OF 2025

Central Board of Trustees, EPF

....Petitioner

V/S

M/s. Abhinav Education Society

....Respondent

Mr. M.P. Rao, Senior Advocate with Mr. Ravi Rattesar, *for
Petitioner-EPF.*

Ms. Samiksha Kanani with Mr. Hanish D. Pithadia,
Mr. Paresh S. Waghmare, & Mr. Shekhar S. Sasanka *for
Respondent.*

**CORAM: SANDEEP V. MARNE, J.
DATE : 1 APRIL 2025.**

P.C.:

1. By this Petition Petitioner-EPFO has challenged order dated 3 September 2024 passed by Presiding Officer, Central Government Industrial Tribunal-II, Mumbai, (**CGIT-2**) by which the Application filed by Respondent-Establishment under provisions of Section 7-O of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (**the Act**) has been allowed, by which the Application for waiver as well as Application for stay of order dated 31 May 2024 have been allowed.

2. I have heard Mr. Rao, the learned Senior Advocate appearing for Petitioner-EPFO and Ms. Kanani, the learned counsel appearing for Respondent-Establishment.

3. After having heard the learned counsel appearing for parties, it appears that initially order was passed on 13 December 2018 under provisions of Section 7-A of the Act determining the amount of Rs.3,06,49,894/- against the Respondent-Establishment for the period from March 2010 to March 2016. The said order dated 13 December 2018 came to be assailed by the Respondent-Establishment in Writ Petition No.3234 of 2019 by which the order dated 13 December 2018 was set aside with direction to grant opportunity to the Respondent-Establishment to file Reply to the Inspection Report and also for grant of personal hearing. It appears that the Respondent-Establishment was made to deposit amount of Rs.50,00,000/- with the Petitioner-EPFO as a pre-condition for remand of the proceedings. The said amount of Rs.50,00,000/- has been deposited by the Respondent-Establishment with Petitioner-EPFO.

4. Upon reconsideration of the matter, the total amount due came to be ascertained at Rs.2,20,83,092/-. The RPFC found that the amount already paid by the Respondent-Establishment was

Rs.56,30,421/- and accordingly the total outstanding amount is ascertained at Rs.1,64,52,671/-.

5. In my view, out of the total ascertained amount of Rs.2,20,83,092/- Respondent-Establishment has already made a deposit of almost 25% amount of Rs.56,30,421/-. In that view of the matter, the discretion exercised by the CGIT-2 in the unique facts and circumstances of the case in granting waiver under Section 7-O of the Act cannot really be found fault with.

6. The Petition is accordingly **rejected**.

(SANDEEP V. MARNE, J.)

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by
SUDARSHAN
RAJALINGAM
KATKAM
Date:
2025.05.09
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Note: This order is corrected as per speaking to the minutes of order dated 6 May 2025.